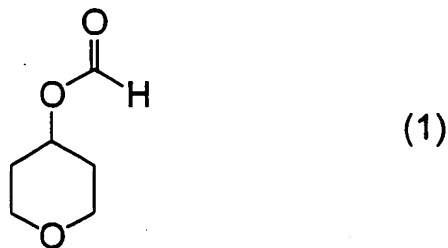


Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application.

Listing of Claims:

1. (Original) A process for preparing tetrahydropyran-4-ol which comprises the steps of:
(A) a cyclization step of preparing tetrahydropyranyl-4-formate represented by the formula (1):



by reacting 3-buten-1-ol, a formaldehyde compound and formic acid, and

- (B) then, a solvolysis step of subjecting the tetrahydropyranyl-4-formate to solvolysis to obtain tetrahydropyran-4-ol represented by the formula (2):



2. (Original) The process for preparing tetrahydropyran-4-ol according to Claim 1, wherein the formaldehyde compound is at least one selected from the group consisting of formalin, paraformaldehyde and trioxane.
3. (Currently Amended) The process for preparing tetrahydropyran-4-ol according to Claim 1 ~~or 2~~, wherein the cyclization step is carried out by reacting 1.0 to 5.0 mol of the formaldehyde compound in terms of the formaldehyde and 1 to 20 mol of formic acid based on 1 mol of 3-buten-1-ol.
4. (Currently Amended) The process for preparing tetrahydropyran-4-ol according to Claim 1 ~~or 2~~, wherein the cyclization step is carried out by reacting 1.1 to 2.0 mol of the formaldehyde compound in terms of the formaldehyde and 2 to 10 mol of

formic acid based on 1 mol of 3-buten-1-ol.

5. (Currently Amended) The process for preparing tetrahydropyran-4-ol according to ~~any one of Claims 1 to 4~~ Claim 1, wherein the cyclization step is carried out in the presence or absence of a solvent at a temperature of 10 to 110°C.
6. (Currently Amended) The process for preparing tetrahydropyran-4-ol according to ~~any one of Claims 1 to 4~~ Claim 1, wherein the cyclization step is carried out in the presence or absence of a solvent at a temperature of 50 to 100°C.
7. (Currently Amended) The process for preparing tetrahydropyran-4-ol according to ~~any one of Claims 1 to 6~~ Claim 1, wherein the solvolysis step is carried out in the presence of an acid in water, alcohol, or a mixed solvent of water and an alcohol.
8. (Original) The process for preparing tetrahydropyran-4-ol according to Claim 7, wherein the acid is at least one selected from the group consisting of organic sulfonic acids; inorganic sulfonic acids; hydrohalogeno acids; and halogenated carboxylic acids.
9. (Currently Amended) The process for preparing tetrahydropyran-4-ol according to Claim 7 ~~or 8~~, wherein the acid is at least one selected from the group consisting of methanesulfonic acid, ethanesulfonic acid, benzenesulfonic acid, p-toluenesulfonic acids, sulfuric acid, chlorosulfuric acid, hydrofluoric acid, hydrochloric acid, hydrobromic acid, hydroiodic acid, chloroacetic acid and dichloroacetic acid.
10. (Currently Amended) The process for preparing tetrahydropyran-4-ol according to ~~any one of Claims 7 to 9~~ Claim 7, wherein the acid is used in an amount of 0.1 to 200 mg based on 1 g of the tetrahydropyranyl-4-formate.
11. (Currently Amended) The process for preparing tetrahydropyran-4-ol according to ~~any one of Claims 7 to 10~~ Claim 7, wherein the alcohol is at least one selected from the group consisting of methanol, ethanol, n-propyl alcohol, isopropyl alcohol, n-butyl alcohol, sec-butyl alcohol, t-butyl alcohol, pentyl alcohol, methoxy ethanol, ethoxy ethanol, ethylene glycol

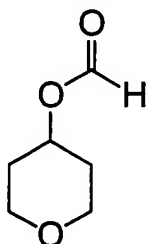
and triethylene glycol.

12. (Currently Amended) The process for preparing tetrahydropyran-4-ol according to ~~any one of Claims 7 to 11~~ Claim 7, wherein the alcohol is at least one selected from the group consisting of methanol, ethanol, n-propyl alcohol and isopropyl alcohol.

13. (Currently Amended) The process for preparing tetrahydropyran-4-ol according to ~~any one of Claims 7 to 12~~ Claim 7, wherein the alcohol is used in an amount of 1 to 100 mol based on 1 mol of the tetrahydropyranyl-4-formate.

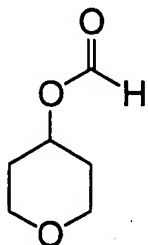
14. (Currently Amended) The process for preparing tetrahydropyran-4-ol according to ~~any one of Claims 7 to 13~~ Claim 7, wherein the solvolysis step is carried out at a temperature of 20 to 120°C and under stirring.

15. (Original) Tetrahydropyranyl-4-formate represented by the formula (1):



(1)

16. (Original) A process for preparing tetrahydropyranyl-4-formate represented by the formula (1):



(1)

which comprises reacting 3-buten-1-ol, a formaldehyde compound and formic acid.

17. (Original) The process for preparing tetrahydropyranyl-4-formate according to Claim 16, wherein the formaldehyde compound is at least one selected from the group consisting of formalin, paraformaldehyde and

trioxane.

18. (Currently Amended) The process for preparing tetrahydropyranyl-4-formate according to Claim 16 ~~or 17~~, wherein the reaction is carried out by reacting 1.0 to 5.0 mol of the formaldehyde compound in terms of the formaldehyde and 1 to 20 mol of formic acid based on 1 mol of 3-buten-1-ol.

19. (Currently Amended) The process for preparing tetrahydropyranyl-4-formate according to Claim 16 ~~or 17~~, wherein the reaction is carried out by reacting 1.1 to 2.0 mol of the formaldehyde compound in terms of the formaldehyde and 2 to 10 mol of formic acid based on 1 mol of 3-buten-1-ol.

20. (Currently Amended) The process for preparing tetrahydropyranyl-4-formate according to ~~any one of Claims 16 to 19~~ Claim 16, wherein the reaction is carried out in the presence or absence of a solvent at a temperature of 10 to 110°C.

21. (Currently Amended) The process for preparing tetrahydropyranyl-4-formate according to ~~any one of Claims 16 to 19~~ Claim 16, wherein the reaction is carried out in the presence or absence of a solvent at a temperature of 50 to 100°C.